

IN SENATE OF THE UNITED STATES,

FEBRUARY 6, 1826.

Mr. SMITH, as Chairman of the Committee on Finance, laid on the table the following documents, in relation to the Finances of the United States, which were ordered to be printed:

Extract of a letter from —, dated New York, January 18, 1826.

"I much regret my avocations have been such as to have caused tardiness, in furnishing the documents spoken of, relating to the trade to China, and which I submit, for the inspection of your friend, in the Senate of the United States.

"These papers show the individual trade from this port, with Canton, of Thomas H. Smith, Esq., for the years 1824 and 1825. as well as information touching the trade generally, necessary to be laid before the enlightened individual you named to me.

"The document A exhibits the exports in the year 1824, by which will be seen, the error generally entertained, of believing that the China trade is carried on by the exclusive export of specie; as domestic, as well as foreign merchandise comprise nearly one half the amount of the exhibit; and, the paper B, showing the exports of 1825, confirms the former statement, and proves the increasing exports to very large extent of *manufactures*, and especially so, of *cotton goods*, and that, whenever *raw cotton* can be purchased in this country at *ten cents* per lb., it will become an article of export of large extent to China, as, at that price, it will compete with the cotton of Bengal, carried thither by the British East India Company. Shipments of cotton have often been made from the United States to Canton, and has turned to good account."

"In the statement D is exhibited the *average cost* of *teas* at Canton, from the year 1817 to 1825, inclusive, reduced to cents per lb. for each and every grade of tea, which may be of service, as a condensed view of the same, whenever Congress deliberates upon the propriety of reducing the present duties.

"The statement E is a condensed view of the importations into Canada during the last year, by the East India Company, of teas, per the ships *Moffat* and *Juliana*, and which shows the quantity of each grade of tea is more than double the amount of consumption of all the British Colonies on this Continent yearly, and plainly indicates an intention, which *let be nameless*; and in a more particular manner, since information has arrived in this country, that *two other ships of equal burthen*, are now on their way from China, to the same destination, by order of the above named company. On reviewing the

number of pounds of tea, imported into Canada by those ships, and the *population* of the Provinces not over 300,000 persons, and those, in part, not tea-drinkers; being the descendants of Frenchmen, it may fairly be infered, a motive exists, on the part of the Government of Great Britain, other than the real consumption of their Colonies. This is further exemplified, by the rate of duties charged on introduction into Canada, viz:

On Imperial and Gun Powder,	}	6d. or 10 cents per lb.			
Hyson Tea, -					
Young Hyson, -	}	4d. 6 $\frac{2}{3}$ " "			
Other Green ditto, -					
Souchong and Congo, -					
Bohea Black, -	-	2d.	3 $\frac{1}{3}$	"	"

"I also hand you a statement of the trade of the East India Company, with China, (marked F,) for one year, (the latest I now have by me,) by which, your friend will perceive, that the company carried on the trade that year, without introducing a dollar of specie into China; and the probability is, that we, of this country, may arrive, hereafter, at the same end, should our Government, by wise measures, enable the American merchant to compete, upon fair grounds, with the East India Company. By the late tariff, *China silks* are subjected to a discriminating duty of five per cent. over the duty charged on British and other manufactured silks, and the reason enforced for doing so, was the want of reciprocity in the trade between this country and China, and which is controverted by the statement B, herewith. I would here remark, that the English Government, seeing this discriminating duty laid, it immediately reduced the duty of *export and import*, on manufactured and *raw silk*, with a view of supplying this country with manufactures, upon as cheap terms as silks could be imported from China; and the plan will succeed, unless Congress revokes some of their high duties: as articles of silk are now importing from London, (usually obtained at Canton,) at cheaper prices than can be obtained at the latter place. One other remark, permit me further to make, which is the fact, that the East India Company, on finding the duty reduced on raw silk, immediately despatched advices to Canton, and purchased up all the raw silk to be obtained; the result was, consequently, a rise in all silk manufactures, to prices that prevented purchases for this market, that would permit a saving to the importer, and therefore, curtailed importations into the American market.

"It may not be known to your friend, but, which is a fact, that the house of Messrs. Perkins, & Co. and that of *Archer* of Philadelphia, connected with *Browns* of Liverpool, Jones, Oakford, & Co. of Philadelphia, all carry on their trade with China, without the aid of specie, (in the main,) and, by dealing in British manufactured goods, and in quicksilver, opium, lead, &c. from Europe. These houses and T. H. Smith, carry on seven-eighths of the China trade, which will

show, how limited the amount of specie is, compared with the merchandise now shipped to China.

“Should the duties on Teas not be reduced fifty per cent. generally, and the duty on silks equalized with those from Europe, we may expect to receive our supplies through the instrumentality of the East India Company.

“The paper G, I consider very important, inasmuch as it exhibits, at one view, the *capital centered* in China, on American account, from the year 1804 to 1824, (returns not having arrived of 1825,) the *imports and exports* at China, to the United States, to the Sandwich Islands, to South America, and with Europe, for the past year. The entire trade for the past year, being \$ 6,567,969.”

which have passed the amount of \$1000.00 compared with the year
 1900-1901. The amount of \$1000.00 is a small amount in China.
 I should like to know the amount of the year 1900-1901. I
 with the only one which is still in the hands of the Chinese
 I should like to know the amount of the year 1900-1901.
 The amount of \$1000.00 is a small amount in China.
 at one time the amount of \$1000.00 is a small amount in China.
 the year 1900-1901. I should like to know the amount of the year 1900-1901.
 from and across at China, to the United States, to the British
 and to South America, and will be the same for the year 1900-1901.
 value trade for the year 1900-1901.

A.

	BRITISH GOODS.				Dutch Camblets.	Cochineal.	Quicksilver.	Iron.	Pig Lead.	Brandy.	Rum.	Wine.	Looking Glasses.	Specie.	AMERICAN PRODUCE.				Sperm Candles.	Dutch Cloths.
	Cloths.	Camblets.	Long Ells.	Cotton Goods.											Cotton Goods.	Furs.	Ginseng.	Bread.		
Ship Mary Lord -	19,274 52	7,158 22	-	4,007 79	3,800 00	11,164 98	16,409 00	3,912 14	-	-	-	-	-	201,000 00	-	5,531 25	-	558 49	894 18	-
Beaver -	21,337 13	-	-	1,989 56	-	-	16,433 73	2,600 00	-	-	-	-	-	162,000 00	-	3,437 50	6,252 40	-	-	-
America -	16,828 54	-	-	2,418 75	-	-	29,313 27	851 83	-	-	-	-	-	162,000 00	398 79	5,857 10	-	-	-	-
London Trader -	9,895 53	-	-	153 50	-	-	-	-	-	2,417 00	1,612 00	393 75	-	159,000 00	-	10,179 95	-	157 89	-	-
Citizen -	12,181 21	26,727 50	17,491 62	31,623 65	-	-	39,898 60	883 90	8,709 44	-	289 00	-	2,427 20	210,000 00	2,457 90	9,029 56	16,094 05	-	-	44,204 40
	79,516 93	33,885 72	17,491 62	40,193 25	3,800 00	11,164 98	102,054 60	3,247 87	8,709 44	2,417 00	1,901 00	393 75	2,427 20	894,000 00	2,856 69	34,035 56	22,346 45	516 38	894 18	44,204 40

RECAPITULATION.

British Cloths,	-	-	-	-	-	-	-	-	-	79,516 39
Camblets,	-	-	-	-	-	-	-	-	-	33,885 72
Long Ells,	-	-	-	-	-	-	-	-	-	17,491 62
Cotton Goods	-	-	-	-	-	-	-	-	-	40,193 25
Dutch Cloths,	-	-	-	-	-	-	-	-	-	44,204 40
Camblets,	-	-	-	-	-	-	-	-	-	3,800 00
Cochineal,	-	-	-	-	-	-	-	-	-	11,164 98
Quicksilver,	-	-	-	-	-	-	-	-	-	102,054 60
Iron,	-	-	-	-	-	-	-	-	-	3,247 87
Pig Lead,	-	-	-	-	-	-	-	-	-	8,709 44
Brandy,	-	-	-	-	-	-	-	-	-	2,417 00
Rum,	-	-	-	-	-	-	-	-	-	1,901 00
Wine,	-	-	-	-	-	-	-	-	-	393 75
Looking Glasses,	-	-	-	-	-	-	-	-	-	2,427 20
American Cotton Goods,	-	-	-	-	-	-	-	-	-	2,856 69
Furs,	-	-	-	-	-	-	-	-	-	34,035 56
Ginseng,	-	-	-	-	-	-	-	-	-	22,346 85
Bread,	-	-	-	-	-	-	-	-	-	516 38
Sperm Candles,	-	-	-	-	-	-	-	-	-	894 18
Specie,	-	-	-	-	-	-	-	-	-	894,000 00
										<u>\$1,311,057 22</u>

Foreign articles,	-	-	-	-	-	-	-	-	-	356,407 76
American do	-	-	-	-	-	-	-	-	-	60,649 46
Specie,	-	-	-	-	-	-	-	-	-	894,000 00

\$1,311,057 22

The foreign articles are estimated at prices with the debenture deducted, 1824.
Six years since, very few manufactured articles found their way from the United States to Canton; but, since the trade has become better understood, the traffic in them has become great, and, should a liberal and enlightened policy be adopted by the Government, the American trade would stand on a better footing at Canton than that of the East India company.

CHARLES HENRY HALL.

Memorandums of Merchandise and Specie Exported to Canton, by Thomas H. Smith, in 1825.

		BRITISH GOODS.					AMERICAN GOODS.										Quicksilver.	Pig Lead.	Iron.	Spelter.	Cochineal.
		English Cloths.	English Camblets.	Long Ells.	Cotton Goods.	Laces.	Dutch Goods.	Cotton Goods.	Furs.	Ginseng.	Bread.	Candles.	Beef and Pork.	Hams.	Tobacco.	Flour.					
Ship Huntress	-	2,423 24	-	-	31,954 41	-	-	279 46	-	-	213 38	-	216 25	-	-	16,076 46	10,044 00	2,085 81	-	9,631 39	
Ship Mary Lord	-	3,855 75	-	-	22,466 56	-	29,616 28	2,122 28	-	4,909 80	372 80	-	-	-	-	14,076 00	3,133 50	-	-	16,224 91	
Ship America	-	9,227 70	-	-	-	-	12,468 43	-	-	4,566 80	155 98	-	-	193 65	-	13,512 96	50,014 88	-	5,037 30	-	
Ship Beaver	-	-	-	-	-	-	-	-	-	-	171 75	-	-	-	-	3,694 95	5,053 50	-	3,035 06	-	
Ship London Trader	-	-	-	-	-	-	-	-	-	-	162 72	-	-	-	-	-	-	-	-	-	
Ship Europa	-	3,922 32	2,781 10	1,182 91	18,654 05	3,160 25	1,737 81	-	-	5,252 80	348 44	708 18	1,862 50	-	240 32	2,057 75	-	-	-	5,117 00	
Ship Maria	-	23,929 24	-	-	5,824 30	-	-	-	21,394 46	3,528 00	199 59	464 41	-	-	-	-	-	-	2,364 95	5,129 75	
Ship Citizen	-	18,620 95	-	950 00	52,985 35	-	-	-	17,477 84	7,098 70	465 39	1,734 81	-	-	-	3,307 86	22,158 86	-	-	6,425 01	
Dollars	-	61,979 20	2,781 10	2,132 91	131,884 67	3,160 25	43,822 52	2,401 74	38,872 30	25,356 10	2,090 05	2,907 40	2,078 75	193 65	240 32	2,057 75	50,668 23	45,404 74	2,085 81	10,437 31	42,528 06

		Specie.	Rum.	Gin.	Oil.	Otto of Roses.	Sail Cloth.	French Silks, &c.	Rigging.	Paper.	Coral.	Saffron.	Wine.	Brandy.	Opium.						
Ship America	-	150,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Ship Beaver	-	150,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Ship London Trader	-	150,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Ship Europa	-	24,000 00	-	-	-	291 75	2,352 50	5,528 69	-	-	-	682 00	1,149 00	583 10	134,353 75	-					
Ship Maria	-	177,000 00	-	-	-	-	-	-	4,648 80	120 00	5,025 00	-	-	-	-	-					
Ship Citizen	-	93,000 00	-	725 50	298 50	-	-	-	-	-	-	-	-	-	-	-					
Ship Huntress	-	150,300 00	163 00	-	-	-	-	-	-	-	-	-	-	-	-	-					
Ship Mary Lord	-	216,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Dollars	-	1,110,300 00	163 00	725 50	298 50	291 75	2,352 50	5,528 69	4,648 80	120 00	5,025 00	682 00	1,149 00	583 10	134,353 75	-					

Recapitulation.---B.

English Cloths - - -	61,979 20
English Camblets - - -	2,781 10
Long Ells - - -	2,132 91
Cotton Goods, English - - -	131,884 67
Laces - - -	3,160 25
Dutch Cloths - - -	43,822 52
Cotton Goods, American - - -	2,401 74
Furs - - -	38,872 30
Ginseng - - -	25,356 10
Bread - - -	2,090 05
Candles - - -	2,907 40
Beef and Pork - - -	2,078 75
Hams - - -	193 65
Tobacco - - -	240 32
Flour - - -	2,057 75
Quicksilver - - -	50 668 23
Pig Lead - - -	45,404 74
Iron - - -	2,085 81
Spelter - - -	10,437 31
Cochineal - - -	42,528 06
Specie - - -	1,110,300 00
Rum - - -	163 00
Gin - - -	725 50
Oil - - -	298 50
Otto of Roses - - -	291 75
Sail Cloth - - -	2,352 50
French Silks, &c. - - -	5,528 69
Rigging - - -	4,648 80
Paper - - -	120 00
Coral - - -	5,025 00
Saffron - - -	682 00
Wine - - -	1,149 00
Brandy - - -	583 10
Opium - - -	134,353 75
Dollars -	1,739,304 45
Foreign articles - - -	548,157 59
American do - - -	80,846 86
Specie - - -	1,110,300 00
Dollars -	1,739,304 45

It has occurred in the course of a few years *Raw Cotton* has been exported to China, and I have myself sent 1,500 bales in one year to Canton, and whenever the article may be afforded here at *ten cents per pound*, the same will go to Canton in preference to *Specie*, as at that price a profit would be realized.

Per proxy,

THOMAS H. SMITH,
CHAS. HENRY HALL.

The object of this paper is to show, that the China trade, in the exports from this country, is not confined wholly to *Specie*, as was declared in Congress, at the time of revising the Tariff on silk goods, and which opinion prevailed, and led to the laying on of a discriminating duty of five per cent. and which, if continued, will destroy the trade in manufactured China silks; especially so, since England has taken off the *Import* and *Export* Duties on *Raw Silk*, which causes the East India Company to make large purchases of the same at Canton.

Average cost of Teas, from 1817 to 1825, inclusive.

	GUNPOWDER & IMPERIAL.			HYSON.			YOUNG HYSON.			HYSON SKIN.			SOUCHONG.			BOHEA.		
	Ranging Prices.		Average Price.	Ranging Prices.		Average Price.	Ranging Prices.		Average Price.	Ranging Prices.		Average Price.	Ranging Prices.		Average Price.	Ranging Prices.		Average Price.
	Tale.	Tale.	Cts. p. lb.	Tale.	Tale.	Cts. p. lb.	Tale.	Tale.	Cts. p. lb.	Tale.	Tale.	Cts. p. lb.	Tale.	Tale.	Cts. p. lb.	Tale.	Tale.	Cts. p. lb.
1817	52 a 72	62	68	56 a 58	57	62	38 a 45	42	46	28 a 30	29	32	22 a 36	29	32	" a "	"	
1818	45 a 75	63	69	28 a 53	44	48	25 a 45	37	40	12 a 28	22	24	11 a 24	17	18	10 a 16	13½	14
1819	49 a 74	58	63	36 a 47	38	41	27 a 39	31	34	15 a 24	20	22	13 a 22	17	18	11 a 16	14	15
1820	40 a 67	54	59	36 a 46	41	45	29 a 34	32	35	18 a 22	20	22	12 a 19	16	17	10 a 12	11	12
1821	35 a 54	42	66	35 a 44	39	42	25 a 33	28	30	14 a 21	16	17	17 a 25	20	22	10 a 12	10	12
1822	37 a 56	49	54	34 a 46	41	45	21 a 34	29	32	13 a 26	18	19	14 a 26	17	18	10 a 11	10½	11
1823	40 a 62	53	58	31 a 46	39	42	19 a 37	31	34	12 a 28	20	22	13 a 28	18	19	9 a 11	10	11
1824	38 a 65	53	58	36 a 46	41	45	33 a 43	38	41	19 a 29	23	23	12 a 28	19	20	"	"	
1825	48 a 61	56	61	44 a 52	48	42	34 a 53	46	50	22 a 33	28	30	14 a 28	22	24	11 a 12	11½	13

The price, in the first column of the Average Prices, is so many tale the picul of 133½ lbs.—and the prices in the second column, are so many cents the lb. English.

CHARLES HENRY HALL.

New York, January 18th, 1826.

E.

CARGOES of the English Ships Moffatt and Juliana, loaded at Canton, Season of 1825, bound for Quebec.

	Moffat—821 tons.	Juliana—534 tons.	Total.	Probable weight.
Bohea, in chests - - -	510	500	1,010	82,820 lbs.
Congo, in do - - -	947	-	947	77,654 "
Souchong, in do - - -	238	411	649	55,165 "
Pecco, in half do - - -	109	-	109	3,815 "
Hyson, in chests - - -	499	-	499	30,938 "
Do in half do - - -	-	150	150	4,800 "
Young Hyson, in chests - - -	1,170	579	1,749	148,665 "
Do in half do - - -	222	314	536	23,177 "
Hyson Skin, in chests - - -	1,501	502	2,003	124,186 "
Do in half do - - -	-	900	990	27,900 "
Tonkay, in chests - - -	4,685	2,544	7,229	578,320 "

Duties charged in Canada on the above cargoes, viz:—

Halifax Currency—Gunpowder and Imperial Tea -

Hyson Tea - - -

Young Hyson - - -

Other Green, and Souchong and Congo

Bohea, Black - - -

} 6d. or 10 cents per lb.
4d. " 6 $\frac{2}{3}$ "
2d. " 3 $\frac{1}{3}$ "

Halifax Currency—\$4 to the £.

F.

Statement of the British Trade at the Port of Canton, in the Season 1818, 1819; to which is added the Import from India to Macoa, during the same period, in Portuguese Ships.

IMPORTS,				EXPORTS,				
On account of the Honorable Company.				On account of the Honorable Company.				
Ships 16, tons registered 18,489.	Broad Cloths	-	Tales. 538,190	Dollars.	Black Tea	-	Tales. 3,172,433	Dollars.
	Long Ells	-	948,320		Green	-	792,654	
	Embossed Long Ells	-	13,200		Raw Silk	-	130,835	
	Worleys	-	51,996		Nankeen Cloth	-	119,640	
	Camblets	-	345,312		Sundry St. Helena Stores	-	38,161	
	Salisbury Flannels	-	45,006		“ Cape Hope	-	23,506	
	British Iron	-	26,582		“ Bengal	-	288,000	
	Lead	-	35,585					
	Woollens, per ship Clark	-	6,381					
	Cotton, Bengal	-	164,232					
	“ Bombay	-	732,074					
	“ Madrass	-	73,956					
	Sandal Wood	-	114,194					
			Tales 3,095,028	\$4,298,650				
On private account.				On private account.				
Per 35 country ships, registered tons, and 16 Honorable Company's ships— From Bengal 22 Bombay 12 N.S.Wales 1 35	Cotton Bengal	-	2,951,871		*Tutenague, 34,331 piculs	-	480,634	
	“ Bombay	-	2,583,045		†Raw Silk, all descriptions included,	-		
	Tin Banca	-	183,138		1,882 piculs	-	632,030	
	Pepper	-	194,096		Silk Piece Goods, estimated value	-	300,000	
	Rattans	-	48,915		‡Nankeen Cloth, 606,830 pieces	-	550,000	
	Beetlenut	-	117,588		Sugar Candy	-	246,380	
	Putchuck	-	61,646		Soft Sugar	-	485,333	
	Sharkfins	-	114,432		§Black Tea, 9,934 piculs	-	298,020	
	Fishmaws	-	51,620		Green do 3,222 do	-	138,546	
	Myrrh	-	1,735		Cassia Lignia	-	85,920	
	Olibanum	-	4,305		Camphor, Chinese	-	22,542	
	Blackwood	-	12,272		Alum	-	30,087	
	Sandal Wood	-	67,500		Starr'd Anniseed	-	11,820	
	Ivory	-	32,604		Brass Foil	-	5,487	
	Saltpetre	-	17,173		Cassia Buds	-	3,080	
	Patna and Benares Opium, chests 1,358	-	1,358,000		Coarse China Ware, estimated value	-	60,000	
	Pearl- & Cornelian, estimated value	-	120,000		Gamboge	-	2,100	
	Quicksilver	-	102,225		Musk	-	26,250	
	Lead	-	19,883		Glass Beads	-	20,000	
	Iron	-	28,548		China Root	-	1,935	
	Prussian Blue	-	5,200		Gallingal	-	2,979	
	Smalts	-	18,300		¶Vermillion, 1,763 piculs	-	88,150	
	Catch	-	31,556		**Rhubarb. one half supposed cut, one half rough, 1,360 piculs	-	144,160	
	Coral, unwrought	-	19,200		Tortoise and Motherpearl Shells	-	55,000	
	Cochineal	-	40,600		Writing Paper, Lacquered Ware, Oil Paper, and Umbrellas	-	30,000	
	Window Glass	-	3,000		Motherpearl Shells	-	26,000	
	Stick Lack	-	500		Copper	-	179,745	
	Cleves	-	107,910		Estimated value of Goods exported, of which no account is otherwise given	-	200,000	
	Nutmegs	-	19,500					
	Mace	-	11,880					
	Steel	-	6,000					
	Flints	-	21,122					
	Indian Piece Goods	-	72,620					
	Birds Nests—black	-	1,200					
	Camphor	-	38					
Chintz, part fine, part coarse, estimated value	-	100,000						
Coarse Cotton Hdkfs.	-	10,000						
Estimated value of Goods, of which no account can be obtained	-	170,000						
		8,714,272						
Bengal Opium, imported into Macoa, 1820 chests at \$1,000	-	\$1,820,000						
Malva do. 1800 do. at do.	-	1,215,000						
Bengal and Bombay Cotton, 1000 bales, estimated value	-	250,000						
		3,285,000						
		11,999,272						
		\$ 16,299,922						

G.

Exports to Europe by American Vessels, 1823--4.

NAMES.	Congo.	Campay.	Souchong.	Pecco.	Hyson Skin.	Young Hyson.	Hyson.	Imperial and Gunpowder.	P'ls. Cassia.	Ginger.	Cassia Buds.	Pieces Short Nankins.	
Levant -	300	150	200	95	292	718	317	199	163	61	-	-	In addition to the Teas exported to Europe, there were 4,150 qr. chests in the Bremen ship Mentor, Captain Harmsen, for Hamburg, from South America and Sandwich Islands.
Ann Hope -	2,317	904	1,163	100	484	767	1,488	306	272	33	3	-	
Augusta -	1,821	166	643	209	54	117	967	246	303	50	-	-	
Houqua -	-	-	181	45	-	30	982	127	128	125	5	14,400	
Champion -	-	-	-	-	-	-	-	-	650	-	-	-	
	4,438	1,220	2,187	449	830	1,632	3,754	878	1,515	269	8	14,400	

EXPORTS to Batavia, Manilla, and Sandwich Islands, by American Vessels, 1823--4.

NAMES.	Ps. Cottons.	Silks.	Pl. Sugar.	Chests Tea.	Ps. Nankins.	WHERE BOUND.
Levant - - - - -	36,000	3,525	-	-	-	Batavia and Europe.
Arab - - - - -	Sundries.	\$12,000	180	88	2,650	Sandwich Islands.
General Hamilton - - - - -	1,233	-	-	-	-	Manilla and United States.
	27,233	3,525	180	88	2,650	

EXPORTS to South America, by American Vessels, 1823-24.

Panther	-		Sundries, on American account, valued at	-		22,000	Buenos Ayres.
Mentor	-		Do do do	-		80,000	California.
Mercury	-		220 pieces Satins,	30 pieces Florentines			
			450 do Sarsnetts,	250 do Levantines			
			1,150 do Handkerchiefs,	1,500 do Ribbons			
			8,317 Shawls,	100 do grass Cloth			
			1,545 Dresses,	10 piculs China Ware			
			300 Scarfs,	18 chests Tea			
			400 pieces Crapes,	5,000 Company			
			66 do Velvet,	7,000 Blue } Nankins			
			60 do Camblets,	22,000 Short }			
			A variety of Chow Chows and Furniture, valued at \$ 10,000				
						\$ 132,000	

[illegible]

ASTATEMENT, exhibiting the Duties which actually accrued on Wines, Spirits, Teas, Coffee, Sugar, Cocoa, Indigo, Olive Oil, (in casks,) and Salt, after deducting the Drawback payable on the same articles, annually, from the 1st of January, 1801, to the 30th September, 1824.

YEARS.	WINES.	SPIRITS.	TEAS.	COFFEE.		SUGAR.		COCOA.		INDIGO.		OLIVE OIL, IN CASKS.		SALT.	
1801	428,411 01	2,221,064 36	484,636 12	5 cents.	423,569 80	2½ & 3 c.	1,199,324 29	2 cents.	21,880 46	25 cents.	52,556 00		-	20 cents.	576,360 60
1802	683,816 72	2,253,496 17	382,699 00		336,211 00		975,755 61		2,916 00		-		648,861 80		
1803	603,146 06	2,594,259 10	509,138 77		424,763 00		1,290,034 16		10,153 58		32,711 00		552,129 60		
1804	958,117 79	3,061,007 38	485,133 40		305,059 55		1,382,959 01		14,851 92		34,843 50		487,848 20		
1805	793,794 85	2,232,901 85	669,190 37		240,813 70		1,746,979 85		42,398 14		21,602 75		563,291 00		
1806	521,527 02	3,074,398 19	966,686 11		867,259 40		1,843,199 84		28,364 64		66,040 75		636,819 80		
1807	829,292 81	2,656,046 74	1,197,966 86		550,820 95		1,694,432 20		20,528 72		38,948 00		515,920 24		
1808	400,484 53	1,333,473 71	973,153 57		1,544,774 75		2,219,489 96		20,897 28		232,568 25				
1809	380,961 11	1,327,058 58	-		332,464 65		273,925 03								
1810	405,024 41	1,272,063 44	1,314,091 17		292,604 10		743,656 08		36,874 32						
1811	505,111 35	950,603 86	540,594 94	873,419 90	1,391,731 56	13,577 90	85,544 00								
1812	617,999 79	1,520,482 46	657,603 62	5 and 10	1,065,282 60	5 & 10	2,058,121 73	2 & 4	30,517 96	25 & 50	36,282 75				
1813	339,521 15	611,913 64	228,338 12		860,253 10		1,619,565 02		4,394 72		109,521 00				
1814	179,273 34	327,780 08	156,641 79		652,823 80		1,055,884 96		10,676 44		33,300 50				
1815	1,247,053 34	3,281,799 32	950,209 94		1,423,331 90		2,784,085 00		15,514 72		68,248 50	-	20	75,822 40	
1816	1,418,952 12	2,340,013 73	1,274,176 44	10 and 5	1,100,686 15	5, 3, & 4	1,150,176 43	4 & 2	33,497 74	15	66,826 35	25 cts.	16,654 50		984,693 80
1817	583,099 83	1,775,547 95	1,484,549 87		1,090,034 90		1,998,093 81		11,085 38		28,311 45		-	461,841 80	
1818	630,181 75	2,646,186 92	1,531,749 53		959,970 15		1,568,892 44		10,406 14		19,049 85		4,012 25	550,479 20	
1819	506,836 60	1,959,125 12	1,737,450 09		1,041,293 45		2,181,703 29		12,866 30		47,093 65		4,199 00	595,172 40	
1820	490,573 50	1,728,565 81	1,568,414 32		664,592 85		1,575,345 23		15,554 64		18,409 35		1,821 25	803,913 80	
1821	784,126 65	1,679,319 49	1,447,921 09		798,446 90		1,315,143 40		8,294 50		53,394 30		16,169 00	624,369 40	
1822	747,996 35	2,040,412 90	1,676,247 91		714,149 10		2,374,768 24		7,165 94		57,661 80		4,859 75	707,664 60	
1823	394,416 25	1,655,326 43	2,105,956 63		930,166 50		1,311,004 79		15,751 72		48,262 20		1,412 75	889,948 00	
1824	466,604 45	2,348,074 56	2,368,306 15		1,018,422 50		2,408,688 11		17,971 46		56,748 30		12,320 75	618,410 40	
Total	14,916,322 78	46,890,921 79	24,710,861 11				18,511,214 70				38,163,020 04			406,135 62	
1	6,509,687 66	22,976,373 38	7,523,289 61		6,191,760 80		14,761,547 59		212,437 96		564,814 25	-	-		3,981,231 24
2	3,802,799 74	8,081,989 23	3,266,975 91		5,102,377 50		8,667,833 14		94,601 58		314,179 10	-	16,654 50		1,914,153 20
3	4,603,835 38	15,832,559 18	13,920,595 59		7,217,076 35		14,733,639 31		99,096 08		328,930 90	-	44,794 75		5,251,799 60
	14,916,322 78	46,890,921 79	24,710,861 11		18,511,214 70		38,163,020 04		406,135 62		1,207,924 25		61,449 25		11,147,184 04
4	591,789 79	2,088,761 91	683,935 46		562,887 34		1,341,958 87		19,312 54		51,346 75	-	-		361,930 12
5	760,559 95	1,616,397 85	653,398 18		1,020,475 51		1,733,566 63		18,920 31		62,835 82	-	16,654 50		382,830 64
6	574,479 39	1,979,069 89	1,740,074 45		902,134 54		1,841,704 91		12,387 01		41,116 36	-	5,500 34		656,474 95

1. Aggregate of eleven years previous to the late war.
2. Aggregate of five years under the war duties, except the first six months of 1812, and the last six months of 1816.
3. Aggregate of eight years under the operation of the tariff of 1816.
4. Average annual duties of the eleven years previous to the late war.
5. Average annual duties of five years under the war duties, except the first six months of 1812, and the last six months of 1816.
6. Average annual duties of eight years under the operation of the tariff of 1816.

For the particulars of wines, spirits, and teas, see statements marked A, B, and C.

Coffee, previous to the 30th June, 1812, paid a duty of five cents per pound; after that time, and until 30th June, 1816, a duty of ten cents; from that period to the present, a duty of five cents.

Teas—1809. The drawback payable this year exceeded the duties which actually accrued.

Cocoa—1809. Same remarks applicable. To the 30th June, 1812, paid a duty of 1.0 cents per pound, from that time to the 30th June, 1816, four cents per pound, from that period two cents per pound.

Indigo—1809—10. Same remark applicable. To the 30th June, 1812, paid a duty of 25 cents per pound, from that time to 30th June, 1816, 50 cents, and from that period 15 cents per pound.

Olive oil, in casks, previous to the year 1816, paid an ad valorem rate of duty; 12½ per cent previous to the 1st July, 1812; from that to 3d March, 1815, a duty of 27½ per cent. ad valorem; and from that time to the 30th June, 1816, a duty of 25 per cent. ad valorem; it now pays a specific duty of 25 cents per gallon.

Salt. The act of the 10th of August, 1790, laid a duty of 12 cents per bushel on this article.

The act of the 8th of July laid an additional duty of eight cents, making 20 cents per bushel.

The act of the 7th of May, 1800, continues in force for ten years from the 3d March, 1800.

The act of the 3d of March, 1807, repeals the act of 8th July, 1797, and declared salt imported after the 31st of December, 1807, to be free of duty.

The act of the 29th of July, 1813, lays a duty on salt imported, of 20 cents per bushel, which duty it is now subject to under the act of 27th April, 1816.

TREASURY DEPARTMENT, Register's Office, January 28, 1826.

JOSEPH NOURSE, Register.

A.

A STATEMENT exhibiting the Duties which actually accrued on each description of Wines, from the 1st day of January, 1801, to the 30th day of December, 1824.

Years.	Malmsey, Madeira, and London Particular Madeira.		All other Madeira.		Burgundy, Champaign, Rhenish, and Tokay.		Sherry and St. Lucar.		Claret and other not enumerated, when imported in bottles or cases.		Lisbon, Oporto, and other Portugal Wines.		Teneriffe, Fayal, Malaga, St. George, and other Western Islands.		All other when imported otherwise than in bottles or cases.		Aggregate of each year.
	Rate of Duty.	Duties.	Rate of Duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	
1801	58	101,237 84	50	40,075 00	45	1,738 35	40	24,872 40	35	25,285 75	30	135,024 00	28	70,712 60	23	29,465 07	428,411 01
1802	-	99,198 34	-	32,135 50	-	1,778 40	-	255,984 00	-	18,725 05	-	82,570 20	-	174,959 68	-	18,465 55	683,816 72
1803	-	140,671 46	-	34,822 00	-	1,682 10	-	123,946 80	-	15,345 75	-	50,676 60	-	118,338 64	-	117,662 71	603,146 06
1804	-	140,650 00	-	67,293 50	-	794 70	-	221,584 80	-	28,803 25	-	76,499 70	-	133,588 84	-	288,903 00	958,117 79
1805	-	119,572 22	-	1,454 50	-	1,768 95	-	121,254 00	-	23,342 20	-	88,120 20	-	228,653 88	-	209,628 90	793,794 85
1806	-	167,869 98	-	11,624 50	-	2,855 25	-	124,848 80	-	11,378 85	-	141,816 60	-	19,755 12	-	41,377 92	521,527 02
1807	-	128,545 40	-	13,710 00	-	4,931 10	-	123,853 20	-	31,746 05	-	164,505 30	-	115,763 76	-	246,238 00	829,292 81
1808	-	38,223 16	-	14,545 50	-	334 80	-	106,320 00	-	7,756 00	-	24,044 10	-	75,272 40	-	133,988 57	400,484 53
1809	-	145,997 02	-	15,621 50	-	94 50	-	133,920 40	-	-	-	60,559 20	-	24,768 49	-	-	380,961 11
1810	-	138,245 32	-	15,611 00	-	419 40	-	21,727 20	-	2,293 90	-	36,493 20	-	148,813 00	-	41,421 39	405,024 41
1811	-	126,450 44	-	24,336 50	-	375 75	-	1,806 00	-	8,313 55	-	33,495 90	-	182,983 36	-	127,349 85	505,111 35
1812	116 {	30,842 08 61,614 56	100 {	10,583 00 3,619 00	90 {	473 40 462 60	80 {	6,461 20 8,858 40	70 {	5,437 60 5,837 30	60 {	11,619 90 31,372 20	56 {	104,139 00 161,063 28	46 {	62,484 79 113,131 48	617,999 79
1813	-	12,171 88	-	1,881 00	-	1,527 75	-	62,985 60	-	15,355 90	-	14,270 40	-	86,878 96	-	144,449 66	339,521 15
1814	-	858 46	-	471 00	-	495 00	-	92 80	-	5,682 60	-	8,514 60	-	47,102 72	-	116,056 16	179,273 34
1815	-	265,186 44	-	39,546 00	-	5,114 70	-	84,044 00	-	46,236 40	-	138,670 20	-	455,719 04	-	212,536 56	1,247,053 34
1816	100	139,999 24	-	99,252 00	100 {	5,044 50 7,100 00	60 {	70,702 40 52,927 80	-	82,154 10	50 {	155,164 20 175,373 00	40 {	225,066 24 92,902 80	25 {	130,940 84 182,325 00	1,418,952 12
1817	100	186,630 40	-	-	-	4,217 80	-	22,521 60	-	45,102 40	-	56,117 00	-	75,959 84	-	192,550 79	583,099 83
1818	-	161,718 00	-	-	-	7,940 00	-	7,005 00	-	40,931 80	-	55,032 00	-	77,739 20	-	279,815 75	630,181 75
1819	-	188,267 00	-	-	-	5,797 00	-	12,880 80	30 {	15,232 70 7,050 90	-	64,247 00	-	111,327 20	15 {	34,713 25 67,320 75	506,836 60
1820	-	96,927 00	-	-	-	7,853 00	-	3,987 00	-	10,533 60	-	96,954 00	-	99,522 00	25 {	174,706 65 90 25	490,573 50
1821	-	93,480 00	-	-	-	3,761 00	-	11,314 80	-	16,811 10	-	142,870 00	-	178,327 20	15 {	337,562 55	784,126 65
1822	-	119,875 00	-	-	-	7,036 00	-	23,461 20	-	10,153 20	-	220,814 00	-	143,047 60	-	223,609 35	747,996 35
1823	-	68,207 00	-	-	-	4,058 00	-	5,551 20	-	21,238 50	-	17,735 50	-	74,044 40	-	203,581 65	394,416 25
1824	-	109,861 00	-	-	-	4,852 00	-	7,076 40	-	14,041 80	-	133,390 00	-	54,720 80	-	142,662 45	466,604 45
Total,		2,882,299 24		426,581 50		82,506 05		1,639,987 80		514,790 25		2,215,949 00		3,281,170 05		3,873,038 89	14,916,322 78

TREASURY DEPARTMENT, REGISTER'S OFFICE, January 28, 1826.

JOSEPH NOURSE, Register

B.

A Statement exhibiting the Duties which actually accrued on each description of Spirits, from the 1st day of January, 1801, to the 31st day of December, 1824.

	SPIRITS FROM GRAIN.											SPIRITS FROM OTHER MATERIALS.											Aggregate for each year.
	1st Proof.		2d Proof.		3d Proof.		4th Proof.		5th Proof.		Above 5th Proof.	1st and 2d Proof.		3d Proof.		4th Proof.		5th proof.		Above 5th Proof.			
	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	
1801	28	200,708 76	29	25,047 30	31	2,819 45	34	20,956 58	40	-	50	-	25	297,979 75	28	712,806 24	32	947,167 84	38	13,423 88	46	154 56	2,221,064 36
1802		181,614 72		31,583 61		1,757 70		19,690 76		555 60		2,848 00		287,109 00		819,734 40		888,215 68		19,835 62		551 08	2,253,496 17
1803		316,150 80		19,261 51		181 97		22,965 30		2,114 00		1,282 00		405,055 50		770,322 44		1,049,626 44		7,121 58		177 56	2,594,259 10
1804		303,428 72		8,645 48		1,475 91		17,737 12		1,461 20		108 50		521,579 75		750,917 44		1,450,237 12		5,416 14		-	3,061,007 38
1805		89,027 12		2,391 63		10,045 86		19,564 96		689 20		21 50		284,253 00		857,253 32		958,526 08		11,080 42		48 76	2,232,901 85
1806		304,913 56		4,423 37		3,827 26		42,999 46		698 40		-		421,249 50		841,639 96		1,450,011 20		4,555 44		80 04	3,074,398 19
1807		261,153 76		2,769 21		124 62		25,958 66		266 40		-		278,858 75		844,971 68		1,236,066 56		5,866 06		11 04	2,656,046 74
1808		48,462 40		71 05		24 80		10,237 40		-		-		207,930 00		577,151 40		486,999 36		2,597 30		-	1,333,473 71
1809		25,785 56		-		-		-		-		-		239,031 00		621,379 08		439,474 88		1,274 90		113 16	1,327,058 58
1810		5,401 76		267 09		-		-		-		-		242,392 25		669,194 40		314,355 84		2,542 20		-	1,272,063 44
1811		10,172 84		-		-		-		-		-		321,533 00		426,526 52		191,992 64		378 86		-	950,603 86
1812	{ 56	15,471 40	{ 58	33 06	62	-		-		-		-	50	279,174 00	56	297,852 52	64	168,718 72	76	85 12	92	386 86	} 1,520,482 46
1813		9,199 12		-		-		-		-		-		232,265 50		233,590 56		272,433 28		11,272 32		276 00	
1814		1 12		-		60 14		-		-		-		81,728 50		117,338 48		412,377 92		131 48		276 00	611,913 64
1815		6,886 32		2,012 60		6,457 92	68	2,099 84	80	7,600 00		-		88,038 00		97,023 92		117,203 20		458 28		-	327,780 08
1816		253,148 56		49,886 96		34,137 20		20,491 80		7,181 60		-		410,918 00		1,184,483 44		1,275,951 36		44,680 40		920 00	3,281,799 32
1817	{ 42	-	45	-	48	-		13,138 28		874 89		-		116,542 00		384,357 68		370,573 44		-		444 36	} 2,340,013 73
1818		152,097 96		8,502 10		1,700 58	52	1,881 88		-		-		345,098 90		517,048 14	48	427,672 32	57	-	70	81 20	
1819		58,411 92		12,205 35		5,170 08		-		68 40		-		228,036 30		667,586 50		792,776 24		10,959 96		333 20	1,775,547 95
1820		249,582 06		91,016 55		904 32		735 80		47 40		-		289,968 12		1,006,866 84		989,450 40		17,424 33		191 10	2,646,186 92
1821		202,873 44		19,066 05		-		2,971 28		3,544 20		-		244,980 30		681,842 28		798,713 28		3,555 09		1,579 20	1,959,125 12
1822		152,539 38		22,264 65		1,261 44		800 28		1,356 60		-		230,467 72		523,309 92		790,242 24		6,323 58		-	1,728,565 81
1823		185,698 38		13,662 90		1,186 08		5,434 00		3,479 40	75	478 50		211,154 60		612,199 14		635,063 04		9,658 65		1,304 80	1,679,319 49
1824		266,520 24		27,798 75		7,838 88		7,391 28		3,024 00		-		171,717 82		501,603 48		1,032,987 36		20,911 59		619 50	2,040,412 90
1825		82,377 96		14,817 60		19,310 40		8,296 60		328 80		-		164,112 88		467,066 04		897,825 60		749 55		441 00	1,655,326 43
1826		344,453 34		40,884 75		37,093 44		3,113 24		485 40		-		256,169 02		495,290 88		1,164,140 64		6,443 85		-	2,348,074 56
Total.		3,726,081 20		396,611 57		162,023 79		257,026 28		34,477 89		4,738 50		6,857,343 16		15,679,356 70		19,558,802 00		206,746 60		7,713 42	46,890,921 79

C.

A STATEMENT exhibiting the Duties which actually accrued on each description of Teas, from the 1st day of January, 1801, to the 31st of December, 1824.

Years.	Bohea.		Souchong and other Black.		Imperial, Gunpowder, and Gomee.		Hyson and Young Hyson.		Hyson Skin and other Green.		Extra duty on Teas imported from other places than China.		Aggregate for each year.	
	Rate of Duty.	Duties.	Rate of Duty.	Duties.	Rate of Duty.	Duties.	Rate of Duty.	Duties.	Rate of Duty.	Duties.		Duties.		Duties.
1801	12	123,898 32	18	87,895 98		- -	32	97,964 48	20	168,579 00		6,298 34		484,636 12
1802		169,592 16		24,994 80		- -		45,733 44		142,378 60		-		382,699 00
1803		229,113 84		40,525 02		- -		82,402 88		156,488 00		609 03		509,138 77
1804		51,375 84		164,202 84		- -		140,542 72		128,701 60		310 40		485,133 40
1805		55,381 92		205,960 14		- -		153,255 68		253,943 60		649 03		669,190 37
1806		47,270 40		276,140 70		- -		206,679 04*		435,394 80		1,201 17		966,686 11
1807		185,367 72		248,477 22		- -		304,794 24		459,101 80		225 88		1,197,966 86
1808		77,065 08		287,546 22		- -		257,051 52		351,433 60		57 15		973,153 57
*1809														
1810		161,942 40		404,658 36		- -		311,071 68		435,601 00		817 73		1,314,091 17
1811		6,517 56		82,107 72		- -		84,013 44		356,864 00		11,091 52		540,594 24
1812	{ 24	10,865 28	{ 36	6,812 10		- -	{ 64	82,696 00	{ 40	361,420 60	{			
		9,922 08		14,489 64		- -		71,786 24		76,715 60		22,902 08		657,609 62
1813		-		45,747 48		- -		58,961 20		125,707 20		922 24		228,338 12
1814		4,165 68		29,126 96		- -		44,430 72		74,528 80		4,389 63		156,641 79
1815		27,636 20		357,988 68		- -		82,462 72		373,809 60		108,312 74		950,209 94
1816	{ 12	27,386 88	{ 25	103,606 26	50	- -	{ 40	135,006 32	{ 28	469,200 80	{			
		53,871 00		232,316 00		13,327 50		139,362 80		90,829 76		9,269 12		1,274,176 44
1817		29,679 24		243,245 26		174,538 00		643,192 08		393,056 04		839 25		1,484,549 87
1818		45,155 28		240,814 25		132,537 32		685,449 20		426,824 16		969 32		1,531,749 53
1819		31,404 00		345,658 25		117,544 50		781,638 64		460,944 68		260 02		1,737,450 09
1820		19,587 12		313,291 00		116,365 50		702,884 00		415,832 48		454 22		1,568,414 32
1821		21,039 36		263,439 50		104,333 50		574,875 60		484,095 64		137 49		1,447,921 09
1822		68,157 84		239,650 25		120,623 00		739,398 00		508,005 68		413 14		1,676,247 91
1823		70,303 68		398,191 46		132,762 50		953,656 80		551,002 48		39 71		2,105,956 63
1824		1,224 00		477,013 25		178,675 50		1,209,437 60		497,368 20		4,587 60		2,368,306 15
Total		1,527,922 88		5,130,899 34		1,090,707 32		8,588,747 04		8,197,827 72		174,756 81		24,710,861 11

* The drawback payable this year exceeded the duties which actually accrued.

TREASURY DEPARTMENT, Register's Office, January 28, 1826.

JOSEPH NOURSE, Register.

Lisbon, Oporto, and other Portugal Wines.

From 1801 to 1811, inclusive, there were imported 3,087,399 gallons, making an average for each of those eleven years $280,672\frac{7}{10}$ gallons, during which period there were paid, per gallon, a duty of *thirty* cents.

From 1817 to 1824, inclusive, there were 1,544,363 gallons imported, making for each of the *eight* years, an average of $193,045\frac{3}{8}$ gallons, at a duty of *fifty* cents per gallon.

Statement shewing the quantity of each description of Wines imported into the United States, from 1801 to 1811, and from 1817 to 1824, inclusive; the average quantity for each of the eleven and eight years embraced between those periods, respectively; with the duties on said Wines, during said periods.

DESCRIPTION OF WINES.	Quantity imported during 11 years, 1801 to 1811, inclusive.	Average quantity for each of said 11 years.	Rate of duty per gallon, payable during said 11 years.	Quantity imported during 8 years, 1817 to 1824, inclusive.	Average quantity for each of said 8 years.	Rate of duty per gallon, payable during said 8 years.
Malmsey Madeira, and London Particular						
Madeira - - - - -	2,803,040	254,821 $\frac{9}{11}$	58 cents.	1,153,462	144,182 $\frac{6}{8}$	100 cents.
All other Madeira - - - - -	565,352	51,395 $\frac{7}{11}$	50 "	none.	none.	
Burgundy, Champagne, Rhenish, and Tokay	45,567	4,142 $\frac{5}{11}$	45 "	50,901	6,362 $\frac{5}{8}$	100 "
Sherry and St. Lucar - - - - -	3,275,979	297,816 $\frac{3}{11}$	40 "	238,217	29,777 $\frac{1}{8}$	60 "
Claret and other Wines, not enumerated, when imported in bottles or cases - - - - -	1,195,657	108,696 $\frac{1}{11}$	35 "	560,193	70,024 $\frac{1}{8}$	42 $\frac{3}{5}$ "
Lisbon, Oporto, and other Portugal Wines - - - - -	3,087,399	280,672 $\frac{7}{11}$	30 "	1,544,363	193,045 $\frac{3}{8}$	50 "
Teneriffe, Fayal, Malaga, St. George, and oth- er Western Island Wines - - - - -	5,990,385	544,580 $\frac{5}{11}$	28 "	2,311,648	288,956	40 "
All other, when imported otherwise than in bottles or cases - - - - -	20,611,319	1,873,756 $\frac{3}{11}$	23 "	11,688,010	1,461,001 $\frac{2}{8}$	17 "

STATEMENT, showing the Annual Nett Duties which have accrued in the years 1815, '16, '17, '18, '19, '20, '21, '22, and 1823, on the following articles; also, the average duties per annum.

YEARS.	TEAS.	COFFEE.	COCOA.	WINES.	SALT.	INDIGO.	OLIVE OIL IN CASKS.
1815	950,209 94	1,423,331 90	15,514 72	1,247,053 34	853,637 00	68,248 50	
1816	1,274,176 44	1,100,686 15	33,497 74	1,418,952 12	984,693 80	66,826 35	16,554 50
1817	1,484,549 87	1,090,034 90	13,115 38	583,099 83	461,841 80	37,203 45	
1818	1,531,749 53	959,970 15	10,406 14	630,181 75	550,479 20	19,049 85	4,012 25
1819	1,737,450 09	1,041,293 45	12,866 30	506,836 60	595,172 40	47,093 65	4,199 00
1820	1,568,414 32	664,592 85	15,554 64	490,573 50	803,913 80	18,409 35	1,821 25
1821	1,447,921 09	798,446 90	8,294 50	784,126 65	624,369 40	53,394 30	16,169 00
1822	1,676,247 91	714,149 10	7,165 94	747,996 35	707,664 60	57,661 80	4,859 75
1823	2,105,956 63	930,166 50	15,751 72	394,416 25	889,948 00	48,262 20	1,412 75
	13,776,675 82	8,722,671 90	132,167 08	6,803,236 39	6,471,720 00	416,149 45	49,028 50
	1,530,741 75	969,185 76	14,685 23	755,915 15	719,080 00	46,238 82	5,447 72

Extract of a letter from Henry A. S. Dearborn, Collector of the Customs at Boston, dated 6th Jannary, 1826.

“ Would it not be well to lower the duties on Teas, and have but two rates; one for *Blacks*, and the other for *Greens*? I believe the rate could be so averaged as to render such a system favorable to the importers and the government, while it would preclude the chance of evasion, as is now possible: for the line between “ *Bohea*,” and the “ *other Blacks*,” it is often difficult to draw, as is that between “ *other Green*” and *Hyson*, up to “ *Imperial*.”

CUSTOM HOUSE, BOSTON, *January 17, 1826.*

MUCH ESTEEMED SIR: In conformity to your request, I will endeavor to answer the various queries which you have done me the honor to submit. Two ships, belonging to the East India Company, the *Maffit*, of 800 tons, and the *Juliana*, of 600. arrived at Quebec, last summer, from Canton, laden with Teas. The duties, I have understood, were *two and a half per cent.* on their cost, while in the United States they are above *one hundred per cent.* The importers set them up at auction, at fixed prices, which were regulated by those in Boston, New York, and Philadelphia, believing that this would secure to them the supply of the whole consumption of the Two Canadas. The sales in August were as follows:

							<i>s. d.</i>
Bohea, averaged	-	-	-	-	-	-	1 10
Congo,	-	-	-	-	-	-	2 11
Souchong,	-	-	1st.	2s.	10d.—2d		3 2
Hyson Skin,	-	-		3	1 to		3 2
Young Hyson,	-	-	-	-	-	-	4 10
Hyson,	-	-	-	-	-	-	5 1
Pecco,	-	-	-	-	-	7s. to 7	8

Conditions of sale:—The Teas were to be paid for on delivery, and were to be taken away by the 22d of November, every buyer depositing forty shillings for each chest, and twenty for each box. Teas remaining unpaid for, after the 22d of November, the deposite money forfeited, and the sale void.

The prices at which a second lot of 4,000 chests was put up, on the 22d of August, were as follows:

				<i>s. d.</i>
Hyson Skin, in boxes,	-	-	-	3 1
Hyson Skin, in chests,	-	-	-	3 0
Souchong,	-	-	-	3 1
Young Hyson, in chests,	-	-	-	4 7

				s.	d.
Young Hyson, in boxes,	-	-	-	4	8
Ditto, superior quality,	-	-	-	5	0
Twankay,	-	-	-	3	1
Hyson,	-	-	-	5	0
Pecco,	-	-	-	4	4
Congo,	-	-	-	2	10
Bohea,	-	-	-	1	7

As twenty shillings of the Canada currency are equal to 400 cents of that of the United States, you will perceive that the prices quadrated with those for which teas sold in our cities, at the same time.

So long as the East India Company shall be content to limit their importations to the *wants* of the Canadas, it will be their interest to regulate the prices, as nearly as possible, to those in the United States; for, if they are put up *higher*, the Teas will not be purchased, but be smuggled *from* the United States, and thus operate injuriously to the importers. But if it should be ascertained that large quantities could be *successfully smuggled* into the United States, the importers may lower the prices, to facilitate the sale of a much greater quantity than to meet the whole consumption of the Colonies.

Having information that the two abovenamed ships were expected at Quebec, and believing that attempts would be made, to send some of the tea here, from the low rate of duty there paid, measures were immediately taken to detect and prevent such a traffic; but, as yet, no instance of smuggling has come to my knowledge. Still, it is not improbable, that, on the Northern line of frontier, teas may have been clandestinely introduced, and rumors to that effect have reached some of our merchants, who believe, that, in *succeeding years*, frauds on the revenue, to a considerable extent, may be apprehended.

The East India Company were requested to send teas direct to Canada, and great facilities were granted to that gigantic monopoly, to prevent their being sent from the United States illicitly, which has been the case, to a vast amount, and when that evil is checked, the battery may be, in *retaliation*, turned upon us. If, however, there is nothing to be feared from that quarter, it is expedient to lessen the present rate of duties, as tea has become a necessary of life, throughout the whole country, and would be very generally substituted for coffee, and other succedaneums, if the price was not so high—nearly half of which is in consequence of the duties. The increased consumption, and consequent increase of importation, by a lower rate of duty, would make the amount of revenue about the same.

In a former letter I gave my reasons for establishing but two rates of duty, and if all Black Teas paid 18½ cents, and all Green Teas 34 cents per pound, the revenue would be the same it has been at the present rate of duty. But, if it should be concluded to be proper to lower the duties on Teas, the Blacks might be put at 15, and the Greens at 28. This would reduce the aggregate present duties over 20 per cent.

As to Wines, the duties are not only generally too high, but very

unequal on wines of the same value, coming from different places. For instance, most of the wines of France pay but 15 cents, while those of Portugal, of as inferior a quality, pay 50 cents per gallon. There is no reason why all the wines of the Rhine, or middle part of Europe, Portugal, Spain, the Italian States, not named in the Tariff, and all other places, should not be at as low a rate as those of France, and such parts of the Mediterranean, Levant, and Archipelago, and other countries, as are subjected to but 15 cents per gallon, when imported in casks.

The duty of 50 cents, you name, for Maderia, may also be imposed on Burgundy, Champagne, Maderia, and Tokay, and the other as follows:

Sherry, Marsala, or Sicily Madeira; Teneriffe, or Pico, also called Pico Maderia; Lisbon and Port, 25 cents. All other wines, when imported in casks, 12 cents, and, when in bottles, 25 cents per gallon.

The increased consumption, in consequence of the reduced cost, will augment the importation more than sufficient to make up the loss of Revenue, by the diminution of the rates of duty. Besides, if wines can be introduced, at low prices, they will be soon very generally drank as substitutes for ardent spirits, and thus have a most salutary moral effect.

Whether it is politic to reduce the duty on Coffee, I cannot, with confidence, determine. The price is so fluctuating, in that article, that it is difficult to ascertain whether the effect would be such as to afford it to the consumer, who it is intended to benefit, at a lower rate, taking a series of years, than has hitherto been the case, under the present tariff. If the duty on Tea is lowered, will it not be best to wait, and ascertain the effect, before the experiment is made of altering the duty on Coffee? It is with deference that I hazard this opinion.

Permit me to draw your attention to the duties on sugar. There is great difficulty in classing them, to ascertain what is "Brown," and what "White Clayed," under the Tariff, as, from "Brown Clayed," to "White Clayed," the shades, as you well know, are infinite, and where to separate them, and say which should pay three cents and which four cents, per pound, is impossible, so as to make the distinction palpable, known, and uniform, in all the ports of importation. If the duty was averaged, and *all sugars*, other than loaf or lump, subjected to the same rate, or, "*all clayed*," to form one class, and "*all unclayed*," or raw, another, it would at once obviate the difficulty. The *clayed* may be put at $3\frac{1}{2}$, and the *unclayed*, or raw, at $2\frac{1}{2}$, which would make the amount of duty rather more than at the present rates and classification.

These remarks on Sugars, are merely intimations.

I have the honor to be,

With the highest esteem,

Your most obedient servant,

H. A. S. DEARBORN.

Honorable SAMUEL SMITH.

Extract of a letter from ———, dated Boston, December 29, 1825.

“The subject on which you wrote to me is too interesting to reply fully, without mature reflection. It is one interesting to me, individually, as well as one of a community in which I feel great interest. The policy pursued by the East India Company, in throwing a supply of teas into Canada, much beyond the wants of that Colony, must be obvious. It is well known to the directors, that, for some years past, both Upper and Lower Canada, with Nova Scotia, have been supplied with teas from the United States, by illicit means, and that the only way of preventing the introduction from this side the border, would be to make a direct importation. The quantity imported, is thought, by those best informed on the subject, to be much beyond the wants of Canada. The surplus will doubtless find its way to the States bordering upon the British possessions. To you I need not express my doubts of the praaticability of preventing the introduction of valuable goods into our country, upon so extensive a frontier line as that which divides the two countries. An army of Douaniers would be necessary to do this effectually. The article need not be kept in the original package, which would lead to detection, but will find its way in all forms and shapes, and very much to the prejudice of the importer of the United States, direct from Canton. About 15,000 quarter chests of teas, principally Twankay, corresponding nearly to our Hysonskin, were imported the present year, by the East India Company, into Canada. Their wants may be, at the extent, 10,000 quarter chests; the excess must, of course, find its way into our territory. From the manner in which all business is done by companies, it is probable the East India Company pay more for their teas, at the market from whence they come than we pay in China; but the difference in duty between them and us, is infinite. From the best information I can get, I am led to believe, the average duty on the teas imported in the East India Company's ships, is about four pence per pound; how this compares with the duty levied here, under the present tariff, you can perceive. It so happens that I can give you *facts*, in place of *speculation*, in answer to your inquiry as to the cost of tea in China.

“Within a week, two of our ships, the Nautilus and Duxbury, have arrived at this port, direct from Canton; they bring imperial and gunpowder, (which are nearly of the same quality, and subject to the same duty) hyson, souchong, and congo teas. The imperial and gunpowder cost forty-two cents per pound, and pay fifty cents per pound duty, about 120 per cent. on the cost; Hyson cost thirty-seven cents per pound, and pays forty cents, or 110 per cent. on the cost; souchong, fifteen and an half cents, and pays twenty-five cents per pound, about 162 per cent. on the cost, and congo about the same, say 170 per cent. Young hyson is a favorite tea in this country, and although we have none in the above vessels, we have imported large quantities annually, which we have sent direct from China to Europe. The teas we have usually bought cost thirty and thirty-two cents per pound, although we have bought many thousand chests at twenty-four and

twenty-six cents. Those teas, when imported here, pay forty cents per pound; and, if we call the cost twenty-five cents, they pay as duty here 160 per cent. on the cost. Hysonskin teas we have had shipped from Canton as low as eighteen cents per pound; the usual price may be called twenty-one cents: they pay twenty-eight cents duty, or 133½ per cent. on cost. There are some other teas imported, but those mentioned compose the cargoes generally imported into this country. From the foregoing it would seem, that, although the first cost of the teas of the East India Company may be more originally, yet, that the difference between 7 or 8 cents per pound, and what we pay, enables the British importer to carry on the trade to our destruction, provided my premises are correct, that they will find their way into this country. As respects my establishment, we have made but few importations direct for some years past, having preferred the European market, rather than to contend with our heavy duty, when nearly as good gross prices could be obtained abroad, and sales subject to much less duty. Our importation of teas, for some years past, has been from ten to twenty thousand quarter chests annually, which have been sold in Holland and Hamburgh principally. There has been a strong prejudice existing against the China trade in this country, under the idea that specie was necessarily exported to procure cargoes from China. So far from this is the fact, *in our case*, that, although our importations have averaged more than a million of dollars annually, for several years, in the products of China, of which silks and nankins form a considerable portion, that we have not shipped a Spanish dollar for the past *three years to China*. Our funds arise from the export of opium from Turkey, British goods from Great Britain, lead and quicksilver from Gibraltar, and the same articles, on a large scale, from Trieste.

“The funds placed in those several countries arise, either from merchandise shipped from China, or this country, and bills of exchange; and I have great pleasure in stating, that, with a view to ascertain the value, and to give a chance of comparing our cottons with those of Great Britain, (I mean of the sheetings and shirtings) I have shipped considerable quantities of those manufactured here to China, Manilla, Java, and to different ports in the Mediterranean in Europe, as well as to Smyrna, Turkey. As far as we have returns, we are satisfied we can compete with the manufactures of Great Britain in the more gross cotton fabrics. That there are dollars exported by many in the trade, we are aware; but that the trade cannot be prosecuted successfully with specie alone, recent events may be quoted as striking examples.”

“My importations in the vessels now discharging cost about six hundred thousand dollars, about one tenth part of which is in teas, in small packages, and calculated for *exportation* to the West Indies, Mediterranean, and French markets, nor do I believe that any considerable portion of them will remain in this country. The other parts of the cargo are composed of silks, nankins, spices, &c. which are also suited to foreign markets, and will be principally exported. I am

decidedly of opinion, that there would be a much greater quantity of goods, of all sorts, come into our ports, did they, upon exportation, drawback the *whole duty*. Being once landed, many of them would be sold for home use, and this portion would, in my opinion, contribute more to the public treasury, than does the per centum retained in the custom-house upon re-exportation. The heavy duty on nankins may be necessary for the encouragement of our cotton fabrics, but that there would be more revenue from silks, was the duty lighter, I have no doubt. My own importations are confined principally to such goods as can be exported with advantage to the West Indies, South America, the Brazils, and Mediterranean, as China silks cannot be imported for home sale to advantage, under the discriminating duty between the goods which come from Europe, and those which come from beyond the Cape of Good Hope. Great Britain, seeing this discrimination between silks from India and Europe, reduced the duty on raw silk from 5s. 6d. sterling per pound to six pence, and thus enables her manufacturers to drive us out of the market. Even France, with the aid of the discrimination, cannot carry on the silk trade to advantage, and our importers from thence complain of losing money in the trade. I omitted to mention, that China cargoes are composed, at times, and extensively too, of articles the growth of our country. Ginseng is sent to a great amount. Furs frequently make a component part of cargoes; and, should cottons get down to ten or eleven cents, the China market would take off a great amount in them.

“I have thus told you a long story, and fear you will repent, from the length of my reply, of having made the inquiry of me. You may remember that, some years since, I had the pleasure to correspond with you in relation to the tea duty. I then thought, as I do now, that all black teas should pay the same duty. That there have been large importations of teas, other than bohea, introduced under that name into the country, I have good reason to believe. The duty on bohea is twelve cents, that of all other black teas twenty-five cents. Our population has become too nice to drink bohea tea, and but very little real bohea tea comes to market. I have imported none for six or seven years past. The best way of preventing this fraud upon the revenue is, in my opinion, to put all black teas on the same footing, and tax them alike. Although hyson tea costs more than young hyson, yet, as the taste of the people is in favor of the latter, I think they should pay the same duty. Imperial and gunpowder, being more articles of use by the luxurious, should be made to pay more than other teas, I have no doubt. What that should be, according to my ideas, as well as the duty on other teas, shall be the subject of another letter.”

BOSTON, DECEMBER 30, 1825.

DEAR SIR: I had the pleasure yesterday, and, as I promised, and at your request, I venture to suggest, for your consideration, the alteration below, as the duty on Teas:

Imperial and Gunpowder, which now pay	-	50	-	40
Hyson, Young Hyson, and Chulau	-	40	-	30
All other green Teas,	-	28	-	22
Black Teas, including Bohea,	-	12 & 25	-	18
			143	110

By the present tariff, the average on Tea is 35 $\frac{3}{4}$ cents per lb. By the tariff I propose 27 $\frac{1}{2}$; which is about 23 per cent. reduction. I am persuaded that, at the above rate of duty, as much or more duty would accrue to Government.

The above is suggested, independently of the call there is upon the Government to so lower the duty, as to prevent the China East India Company from supplying our market with Teas—they paying 8 cents per lb.—and, at the reduced rate I propose, we paying 27 cents. I have found leisure, during a stormy day, to write to Mr. Lloyd on the subject of Teas, though I may have omitted some of the suggestions made to you in my letter of yesterday.

Respectfully,

Your obedient servant,

T. H. PERKINS.

Honorable SAMUEL SMITH.

CUSTOM HOUSE, LUBEC,

January 5, 1826.

DEAR SIR: I received your letter of the 21st ultimo, on the evening of the 30th, in which you propose the following inquiries, viz:

1st. Will not the Act of Parliament, July 5, 1825, make the North American Provinces a depot, from whence their Teas will be smuggled into the United States?

2d. What measures can be adopted to prevent it?

3d. What are now the relative prices of Teas between your port and the Provinces?

4th. Should the duties on Tea be diminished? and to what amount?

5th. If the privilege of the East India Company should materially reduce the price of Teas in the Provinces below ours, can any effectual method be devised to prevent their being smuggled? and what?

The subject of your letter is one on which I have been heretofore led to think considerably, in consequence of a former Act of Parliament relative to supplying the British Provinces with tea, direct from China; and when I was in Washington, last winter, I submitted to the Honorable Mr. Crawford, by his particular request, a written statement, touching the danger of smuggling teas into the United States, in consequence of that act, in which I expressed my belief that no such danger existed.

Having, since the reception of your letter, carefully perused the act of Parliament to which you allude, and having, as fully as the

time would permit, considered its probable effect, I feel prepared to answer your several inquiries, with as much confidence as should, perhaps, be expressed on a subject which is, necessarily, involved in such a degree of uncertainty as belongs to all calculations with regard to future events. I will also add, that, for your greater satisfaction, as soon as I received your letter I lost no time in making application to a number of individuals of the first standing for respectability and intelligence, requesting them to favor me with the information which they possessed, touching the subject in question, and their views and opinions relating thereunto. Their several statements, in detail, I take the liberty to enclose.

With regard to the first inquiry, it is my conviction and belief that the aforesaid act of Parliament will not make the British Provinces a depot, from whence teas will be smuggled into the United States.

An answer to the second question seems to be rendered unnecessary, in consequence of the reply which I have given to the first.

To the third question, I reply, that souchong tea, the only kind used in New Brunswick and Nova Scotia, is worth seventy-five cents, by the chest, on the English side, and sixty cents, or thereabouts, on the American side. It is sometimes sold for cash, at fifty-five cents per pound.

In answer to the fourth question, I feel free to express my full persuasion that the interests of trade, and the safety of the revenue, will not require the duty on tea to be diminished. It is even doubtful whether a small reduction of duty would lower the price; and whether the trade itself would be benefitted, if the duty should be reduced. If, however, it should be considered an object so to alter the duty as to effect a decided reduction of the price, in order to make the article come cheaper to the citizens of the United States; agreeable to the recommendation of the Honorable Secretary of the Treasury, this reduction must produce one beneficial effect, namely, it would lessen the temptation to defraud the revenue, by means of debentures.

The fifth inquiry may be answered, by observing, that the best means of preventing the smuggling of tea into the United States from the British Provinces, should the project ever be attempted, would be the same which are required at the present moment, to prevent the smuggling of rum, and other articles, on the frontiers. Indeed, I may add, that the protection of the revenue, and the interests of the honest trader, loudly demand the immediate adoption of these measures.

The first measure, which I beg leave, with great confidence, to recommend, is an act requiring the entering and clearing of all coasting vessels, in all cases whatsoever, when arriving at, or departing from, a frontier district.

With equal confidence, may also be urged, the passage of a law such as passed the Senate the last session, in relation to small seizures. It now requires an expense of more than sixty dollars to procure the condemnation of a seizure amounting to the value of no more than five dollars, in cases where no defence is set up.

Justice and policy require, that a remedy be applied without delay

to this intolerable evil—an evil equally deleterious to the revenue, as it is unjust to the officers of the customs.

Some further provisions are also necessary, relative to the marking of tea chests, and to prevent the use of false certificates, and to cause the present laws in relation thereunto, to be more strictly observed. This precaution, at present, relates exclusively to debenture teas, which, under the pretence of being actually exported, are often reloaded in the United States duty free; the debenture bonds being cancelled on the production of forged certificates. I may add, indeed, as a matter of great importance, that the laws in relation to debentures require to be better guarded, to prevent extensive and wholesale frauds on the revenue.

Very respectfully,
I have the honor to remain, dear Sir,
Your obedient servant,
STEPHEN THACHER.

Hon. JOHN HOLMES.

PORTLAND, DECEMBER 29, 1825.

DEAR SIR: I duly received your letter of the 21st instant, making some inquiries in relation to the probable effect that the importation of Teas into the British American Colonies, free of duty, may have on our revenue, and on the importers of the article into the United States; what measures can be adopted to prevent the article from being smuggled into the States, and whether the duties on Teas should be diminished.

The importation of Teas into the British American Colonies, free of duties, will of course diminish the price of the article in the Colonies; but it is believed that Teas cannot be deposited there, and then sold at prices that will make it an object for the unprincipled part of the community to purchase for the purpose of smuggling into the United States.

Should attempts be made to smuggle those Teas into the United States, it will require more particular inspection by the Officers of the cutters, and by other officers of the customs, of vessels and boats from the Colonies, and from our frontier districts; possibly it may be necessary for further restrictions to the coasting trade, making it incumbent on the masters of vessels bound to and from the frontier district, either with or without cargoes, to clear and enter at the custom-houses; and it may also require an act of Congress, making it penal, on all vessels found hovering on the coast, particularly off the frontier district.

The price of Teas, say Souchong, now the most generally used, is, with us, about 53 cents, and at St. John's, New Brunswick, is about 75 cents per pound. Teas have declined in the price at St. John's, and, should they be imported into the Colonies free of duties, we believe the price will further decline, but not so low as to effect mate-

rially, the regular importations from the East Indies into the United States, but will stop the smuggling of the article into the colonies from the United States, formerly carried on to a very considerable extent.

Changes in the tariff often embarrass both the importer and the dealers in the articles on which the duties are altered; on this, as well as on other accounts, it would be desirable that no alteration be made, unless very urgent necessity require it.

The British, by making their colonies depots for teas, free of duty, will not, in my opinion, require a change in our tariff, with a view to protect our merchants in their East India trade; as the smuggling into the United States, from the colonies, cannot be so successfully prosecuted as to prejudice the fair dealers in the article. I therefore believe that it will not be necessary to diminish the duties on teas.

I am just informed, by a gentleman from Montreal, a merchant doing business there, that the prices of teas were something higher, at this time, at Montreal, than in the United States, and that, in his opinion, they could not be imported and sold there at prices that would make it an object to smuggle them into the United States.

I am, respectfully, Sir,

Your obedient servant,

ISAAC ILSLEY.

HON. JOHN HOLMES,

Senator in Congress, Washington City.